FOR OHF USE

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0025403

Facility Name: CARLTON AT THE LAKE

Address: 725 W. MONTROSE AVE (Number) CHICAGO (City) 60613 (Zip Code)

County: COOK

Telephone Number: (773) 929-1700 **Fax #** (773) 929-3066

IDPA ID Number: 363075919001

Date of Initial License for Current Owners: 07/31/80

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

Paid Preparer
(Signed) See Accountants' Compilation Report Attached (Date)
(Print Name and Title) NOSHIR R. DARUWALLA, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax# (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	244	Skilled (SNF)	244	89,060	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	244	TOTALS	244	89,060	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	55,942	4,558	2,409	62,909	8
9	SNF/PED					9
10	ICF	14,506	348		14,854	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	70,448	4,906	2,409	77,763	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.32%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 08/01/80

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 08/01/80 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 24 and days of care provided 2409

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	291,057	115,948	14,869	421,874		421,874	4,063	425,937			1
2	Food Purchase		399,295		399,295	(63,072)	336,223	(252)	335,971			2
3	Housekeeping		55,220	267,516	322,736		322,736	12,495	335,231			3
4	Laundry		32,972	114,650	147,622		147,622		147,622			4
5	Heat and Other Utilities			172,570	172,570		172,570	3,671	176,241			5
6	Maintenance	63,199	21,404	120,206	204,809		204,809	(12,591)	192,218			6
7	Other (specify):*											7
8	**TOTAL General Services**	354,256	624,839	689,811	1,668,906	(63,072)	1,605,834	7,386	1,613,220			8
	B. Health Care and Programs											
9	Medical Director			24,200	24,200		24,200		24,200			9
10	Nursing and Medical Records	2,304,894	234,784	14,676	2,554,354		2,554,354		2,554,354			10
10a	Therapy	99,666		43,853	143,519		143,519		143,519			10a
11	Activities	127,618	39,207	7,324	174,149		174,149		174,149			11
12	Social Services	83,588		4,305	87,893		87,893		87,893			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,615,766	273,991	94,358	2,984,115		2,984,115		2,984,115			16
	C. General Administration											
17	Administrative	473,139		890,388	1,363,527		1,363,527	(765,144)	598,383			17
18	Directors Fees											18
19	Professional Services			503,869	503,869	(33,340)	470,529	(280,057)	190,472			19
20	Dues, Fees, Subscriptions & Promotions			110,025	110,025		110,025	(48,333)	61,692			20
21	Clerical & General Office Expenses	110,123	742	229,349	340,214		340,214	(11,416)	328,798			21
22	Employee Benefits & Payroll Taxes			470,183	470,183	63,072	533,255		533,255			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,181	5,181		5,181	2,127	7,308			24
25	Other Admin. Staff Transportation			1,298	1,298		1,298		1,298			25
26	Insurance-Prop.Liab.Malpractice			199,948	199,948		199,948	(3,942)	196,006			26
27	Other (specify):*							45,702	45,702			27
28	**TOTAL General Administration**	583,262	742	2,410,241	2,994,245	29,732	3,023,977	(1,061,063)	1,962,914			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,553,284	899,572	3,194,410	7,647,266	(33,340)	7,613,926	(1,053,677)	6,560,249			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number CARLTON AT THE LAKE #0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			227,205	227,205		227,205	(26,297)	200,908			30
31	Amortization of Pre-Op. & Org.			2,060	2,060		2,060	987	3,047			31
32	Interest			386,033	386,033		386,033	(246,973)	139,060			32
33	Real Estate Taxes			322,022	322,022	33,340	355,362	7,230	362,592			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			42,799	42,799		42,799	(13,395)	29,404			35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,316,019	2,316,019	33,340	2,349,359	(1,614,348)	735,011			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		88,157	101,579	189,736		189,736	(20,958)	168,778			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			133,590	133,590		133,590		133,590			42
43	Other (specify):*	9,231			9,231		9,231	(9,231)				43
44	**TOTAL Special Cost Centers**	9,231	88,157	235,169	332,557		332,557	(30,189)	302,368			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,562,515	987,729	5,745,598	10,295,842		10,295,842	(2,698,215)	7,597,627			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(77,211)	30		9
10	Interest and Other Investment Income	(395,344)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(252)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(231)	21		18
19	Entertainment				19
20	Contributions	(50,222)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(141,884)	21		24
25	Fund Raising, Advertising and Promotional	(3,606)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(7,600)	21		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(137,730)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (814,081)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,884,134)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (1,884,134)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (2,698,215)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

CARLTON AT THE LAKE

ID# 0025403

Report Period Beginning: 01/01/01

Ending: 12/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Bank Service Charges	$ (12,083)	21	1
2	Therapy Settlement	(20,958)	39	2
3	Marketing Salary	(9,231)	43	3
4	Marketing Expense - Web Site	(3,000)	19	4
5	Carlton Associates - Trust Fees	(370)	21	5
6	Carlton Associates - Accounting	(5,057)	19	6
7	Carlton Associates - State Replacement Tax	(10,666)	21	7
8	Carlton Associates - Office Expense	(15)	21	8
9	Non-Allowable Auto Leases	(15,757)	35	9
10	Parking Fee Income	(840)	06	10
11	Management Fees - Bernard Cohen & Associates	(32,000)	17	11
12	Legal Expense - Prior Period	(3,619)	19	12
13	Legal Expense - Retainter Fee	(1,750)	19	13
14	Non-Allowable Auto Lease Insurance	(4,639)	26	14
15	Non-Care Depreciation - Auto	(2,329)	30	15
16	Capitalized Assets	(15,366)	06	16
17	Parking Ticket	(50)	21	17
18				18
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STATE OF ILLINOIS

Summary A

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary			4,063									4,063	1
2	Food Purchase	(252)											(252)	2
3	Housekeeping			12,495									12,495	3
4	Laundry													4
5	Heat and Other Utilities			3,671									3,671	5
6	Maintenance	(16,206)		3,615									(12,591)	6
7	Other (specify):*													7
8	**TOTAL General Services**	(16,458)		23,844									7,386	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**													16
	C. General Administration													
17	Administrative	(32,000)			13,855	(597,908)	(149,091)						(765,144)	17
18	Directors Fees													18
19	Professional Services	(13,426)	5,057	(247,711)	(24,210)		233						(280,057)	19
20	Fees, Subscriptions & Promotions	(53,828)		1,561	3,934								(48,333)	20
21	Clerical & General Office Expenses	(172,899)	11,051	146,918	1,226	2,145	143						(11,416)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,113	14								2,127	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice	(4,639)		697									(3,942)	26
27	Other (specify):*			39,890	2,430	3,091	291						45,702	27
28	**TOTAL General Administration**	(276,792)	16,108	(56,532)	(2,751)	(592,672)	(148,424)						(1,061,063)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(293,250)	16,108	(32,688)	(2,751)	(592,672)	(148,424)						(1,053,677)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(79,540)	32,185	21,058									(26,297)	30
31	Amortization of Pre-Op. & Org.		763	224									987	31
32	Interest	(395,344)	116,254	32,117									(246,973)	32
33	Real Estate Taxes			7,230									7,230	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles	(15,757)		2,362									(13,395)	35
36	Other (specify):*													36
37	**TOTAL Ownership**	(490,641)	(1,186,698)	62,991									(1,614,348)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers	(20,958)											(20,958)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(9,231)											(9,231)	43
44	**TOTAL Special Cost Centers**	(30,189)											(30,189)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(814,081)	(1,170,590)	30,303	(2,751)	(592,672)	(148,424)						(2,698,215)	45

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES

A. **Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.**

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Carlton Associates		Building Ptshp.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	$ 1,335,900	Carlton Associates, Ltd.	100.00%	$	$ (1,335,900)	1
2	V	32	Interest Income	285,187	Carlton Associates, Ltd.	100.00%		(285,187)	2
3	V	32	Interest Expense		Carlton Associates, Ltd.	100.00%	401,441	401,441	3
4	V	21	Office Expense		Carlton Associates, Ltd.	100.00%	15	15	4
5	V	19	Accounting		Carlton Associates, Ltd.	100.00%	5,057	5,057	5
6	V	21	Trust Fees		Carlton Associates, Ltd.	100.00%	370	370	6
7	V	30	Depreciation		Carlton Associates, Ltd.	100.00%	32,185	32,185	7
8	V	31	Amortization		Carlton Associates, Ltd.	100.00%	763	763	8
9	V	21	State Replacement Tax		Carlton Associates, Ltd.	100.00%	10,666	10,666	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,621,087			$ 450,497	$ * (1,170,590)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	DIETARY	$	Itex Management / A.K. Care	100.00%	$ 4,063	$ 4,063	15
16	V	03	HOUSEKEEPING		Itex Management / A.K. Care	100.00%	12,495	12,495	16
17	V	05	UTILITIES		Itex Management / A.K. Care	100.00%	3,671	3,671	17
18	V	06	REPAIRS AND MAINT.		Itex Management / A.K. Care	100.00%	3,615	3,615	18
19	V	19	PROFESSIONAL FEES		Itex Management / A.K. Care	100.00%	8,040	8,040	19
20	V	20	FEES, SUBSCRIPTIONS		Itex Management / A.K. Care	100.00%	1,561	1,561	20
21	V	21	CLERICAL AND GENERAL		Itex Management / A.K. Care	100.00%	25,535	25,535	21
22	V	24	EDUCATION/SEMINARS		Itex Management / A.K. Care	100.00%	2,113	2,113	22
23	V	26	INSURANCE		Itex Management / A.K. Care	100.00%	697	697	23
24	V	27	EMPLOYEE BENEFITS		Itex Management / A.K. Care	100.00%	1,365	1,365	24
25	V	30	DEPRECIATION		Itex Management / A.K. Care	100.00%	21,058	21,058	25
26	V	31	AMORTIZATION		Itex Management / A.K. Care	100.00%	224	224	26
27	V	32	INTEREST		Itex Management / A.K. Care	100.00%	32,117	32,117	27
28	V	33	REAL ESTATE TAXES		Itex Management / A.K. Care	100.00%	7,230	7,230	28
29	V	35	EQUIPMENT RENTAL		Itex Management / A.K. Care	100.00%	2,362	2,362	29
30	V								30
31	V								31
32	V	21	CLERICAL SALARIES		Itex Management / A.K. Care	100.00%	121,383	121,383	32
33	V	27	GEN ADMIN. - EMP. BEN.		Itex Management / A.K. Care	100.00%	38,525	38,525	33
34	V								34
35	V	19	HOME OFFICE	255,751	Itex Management / A.K. Care	100.00%		(255,751)	35
36	V								36
37	V								37
38	V								38
39	Total			$ 255,751			$ 286,054	$ * 30,303	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	$	CAREPATH HEALTH NETWORK	100.00%	$ 13,855	$ 13,855	15
16	V	19	PROFESSIONAL FEES		CAREPATH HEALTH NETWORK	100.00%	486	486	16
17	V	20	FEES, SUBSCRIPTIONS		CAREPATH HEALTH NETWORK	100.00%	3,934	3,934	17
18	V	21	CLERICAL AND GENERAL		CAREPATH HEALTH NETWORK	100.00%	1,226	1,226	18
19	V	24	SEMINARS		CAREPATH HEALTH NETWORK	100.00%	14	14	19
20	V	27	GEN ADMIN.- EMP. BEN.		CAREPATH HEALTH NETWORK	100.00%	2,430	2,430	20
21	V								21
22	V								22
23	V								23
24	V	19	HOME OFFICE	24,696	CAREPATH HEALTH NETWORK	100.00%		(24,696)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 24,696			$ 21,945	$ * (2,751)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	J. RAJCHENBACH-COMP.	$	JLR MANAGEMENT CORP.	100.00%	$ 69,184	$ 69,184	15
16	V	21	OFFICE		JLR MANAGEMENT CORP.	100.00%	2,145	2,145	16
17	V	27	PAYROLL TAXES		JLR MANAGEMENT CORP.	100.00%	3,091	3,091	17
18	V								18
19	V								19
20	V								20
21	V	17	MARVIN NEEDLE-CONS. FEES		JLR MANAGEMENT CORP.	100.00%	36,296	36,296	21
22	V								22
23	V								23
24	V	17	MARK BERGER-CONS. FEES		JLR MANAGEMENT CORP.	100.00%			24
25	V	21	SECRETARIAL		JLR MANAGEMENT CORP.	100.00%			25
26	V								26
27	V								27
28	V								28
29	V	17	MANAGEMENT FEES	703,388	JLR MANAGEMENT CORP.	100.00%		(703,388)	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 703,388			$ 110,716	$ * (592,672)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	BERNIE HOLLANDER-SAL.	$	SHAYMARK MANAGEMENT CORP.	100.00%	$ 5,909	$ 5,909	15
16	V	19	PROFESSIONAL FEES		SHAYMARK MANAGEMENT CORP.	100.00%	233	233	16
17	V	21	OFFICE		SHAYMARK MANAGEMENT CORP.	100.00%	143	143	17
18	V	27	PAYROLL TAXES		SHAYMARK MANAGEMENT CORP.	100.00%	291	291	18
19	V								19
20	V								20
21	V								21
22	V	17	MANAGEMENT FEES	155,000	SHAYMARK MANAGEMENT CORP.	100.00%		(155,000)	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 155,000			$ 6,576	$ * (148,424)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Bernard Hollander	Owner	Management	20.00%	See Attached	2	3.07%	Shaymark	$ 5,909	17-07	1
2	Jack Rajchenbach	Relative	Management		See Attached	25	38.46%	Salary	151,743	17-01	2
3								JLR Mgmt.	69,184	17-07	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 226,836		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: ITEX COMPANY
Street Address: 6633 N. LINCOLN AVE.
City / State / Zip Code: LINCOLNWOOD, IL. 60712
Phone Number: (847) 679-9141
Fax Number: (847) 679-1820

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	DIETARY	AVAIL. BED DAYS	462,455	5	$ 21,096	$	89,060	$ 4,063	1
2	03	HOUSEKEEPING	AVAIL. BED DAYS	462,455	5	64,883		89,060	12,495	2
3	05	UTILITIES	AVAIL. BED DAYS	462,455	5	19,061		89,060	3,671	3
4	06	REPAIRS AND MAINT.	AVAIL. BED DAYS	462,455	5	18,769		89,060	3,615	4
5	19	PROFESSIONAL FEES	AVAIL. BED DAYS	462,455	5	41,751		89,060	8,040	5
6	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	462,455	5	8,107		89,060	1,561	6
7	21	CLERICAL AND GENERAL	AVAIL. BED DAYS	462,455	5	132,593		89,060	25,535	7
8	24	EDUCATION/SEMINARS	AVAIL. BED DAYS	462,455	5	10,970		89,060	2,113	8
9	26	INSURANCE	AVAIL. BED DAYS	462,455	5	3,618		89,060	697	9
10	27	EMPLOYEE BENEFITS	AVAIL. BED DAYS	462,455	5	7,090		89,060	1,365	10
11	30	DEPRECIATION	AVAIL. BED DAYS	462,455	5	109,347		89,060	21,058	11
12	31	AMORTIZATION	AVAIL. BED DAYS	462,455	5	1,165		89,060	224	12
13	32	INTEREST	AVAIL. BED DAYS	462,455	5	166,773		89,060	32,117	13
14	33	REAL ESTATE TAXES	AVAIL. BED DAYS	462,455	5	37,542		89,060	7,230	14
15	35	EQUIPMENT RENTAL	AVAIL. BED DAYS	462,455	5	12,263		89,060	2,362	15
16										16
17										17
18	21	CLERICAL SALARIES	DIRECT ALLOC.		5	708,007	708,007		121,383	18
19	27	GEN ADMIN. - EMP. BEN.	DIRECT ALLOC.		5	224,712			38,525	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,587,747	$ 708,007		$ 286,054	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: CAREPATH HEALTH NETWORK
Street Address: 6633 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (888) 707-6700
Fax Number: (847) 679-2150

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	CARE PATH FEES	629,760	13	$ 353,316	$ 353,316	24,696	$ 13,855	1
2	19	PROFESSIONAL FEES	CARE PATH FEES	629,760	13	12,396		24,696	486	2
3	20	FEES, SUBSCRIPTIONS	CARE PATH FEES	629,760	13	100,317		24,696	3,934	3
4	21	CLERICAL AND GENERAL	CARE PATH FEES	629,760	13	31,275		24,696	1,226	4
5	24	SEMINARS	CARE PATH FEES	629,760	13	366		24,696	14	5
6	27	GEN ADMIN.- EMP. BEN.	CARE PATH FEES	629,760	13	61,960		24,696	2,430	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 559,630	$ 353,316		$ 21,945	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: JLR MANAGEMENT CORP.
Street Address: 6633 NORTH LINCOLN
City / State / Zip Code: LINCOLNWOOD, IL. 60712
Phone Number: (847) 679-9141
Fax Number: (847) 679-1820

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	J. RAJCHENBACH-COMP.	AVG. HRS. WORKED	61	9	$ 168,808	$ 168,808	25	$ 69,184	1
2	21	OFFICE	AVG. HRS. WORKED	61	9	5,235		25	2,145	2
3	27	PAYROLL TAXES	AVG. HRS. WORKED	61	9	7,543		25	3,091	3
4										4
5										5
6										6
7	17	MARVIN NEEDLE-CONS. FEES	AVG. HRS. WORKED	40	1	36,296		40	36,296	7
8										8
9										9
10	17	MARK BERGER-CONS. FEES	AVG. HRS. WORKED	50	2	10,000				10
11	21	SECRETARIAL	AVG. HRS. WORKED	50	2	5,000				11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 232,882	$ 168,808		$ 110,716	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: SHAYMARK MANAGEMENT CORP.
Street Address: 6633 NORTH LINCOLN
City / State / Zip Code: LINCOLNWOOD, IL. 60712
Phone Number: (847) 679-9141
Fax Number: (847) 679-1820

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	BERNIE HOLLANDER-SAL.	AVG. HRS. WORKED	53	5	$ 156,596	$ 156,596	2	$ 5,909	1
2	19	PROFESSIONAL FEES	AVG. HRS. WORKED	53	5	6,170		2	233	2
3	21	OFFICE	AVG. HRS. WORKED	53	5	3,790	3,790	2	143	3
4	27	PAYROLL TAXES	AVG. HRS. WORKED	53	5	7,708		2	291	4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 174,264	$ 160,386		$ 6,576	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LaSalle National Bank		X	Working Capital			$	$ 3,270,610		8.77%	$ 294,285	1
2	First Bank & Trust		X	Auto Loan	$1,980	03/30/01	44,000	26,462	02/28/03	7.50%	2,262	2
3	Hill-Rom		X	Medical Equipment	$593	03/15/00	12,856	1,174	02/15/02	10.00%	482	3
4	Graybar Financial		X	Nurse Call System	$3,702	10/27/00	150,212	109,266	09/27/04	8.50%	11,585	4
5	LaSalle National Bank		X	Mortgage Payable				1,371,426			401,441	5
	Working Capital											
6	Shareholders	X					550,000	550,000		P + 2%	50,833	6
7	LaSalle National Bank		X	Line of Credit				800,000		5.00%	25,719	7
8												8
9	TOTAL Facility Related				$6,275		$ 757,068	$ 6,128,938			$ 786,607	9
	B. Non-Facility Related*											
10	See Supplemental Schedule										32,117	10
11	Insurance Financing		X								591	11
12	Miscellaneous		X								276	12
13	Interest Income										(680,531)	13
14	TOTAL Non-Facility Related						$	$			$ (647,547)	14
15	TOTALS (line 9+line14)						$ 757,068	$ 6,128,938			$ 139,060	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
1	Alloc. - Itex Mgmt. / A.K. Care	X					$	$			$ 32,117	1
2												2
3												3
4												4
5												5
6												6
7												7
8												8
9												9
10												10
11												11
12												12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21							$	$			$ 32,117	21

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	402,100	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	360,460	2
3. Under or (over) accrual (line 2 minus line 1).	$	(41,640)	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	370,892	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	$	33,340	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** (Attach a copy of the real estate tax appeal board's decision.)	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	362,592	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	405,474	8
	1997	378,815	9
	1998	385,540	10
	1999	382,952	11
	2000	353,230	12

2001 R.E. Tax Accrual = $353,230 * 1.05 = $370,891

Related Party R.E. Tax Allocation = $7,230

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME CARLTON AT THE LAKE COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0025403

CONTACT PERSON REGARDING THIS REPORT STEVE LAVENDA

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-16-300-003-0000	Nursing Home	$ 85,421.82	$ 85,421.82
2.	14-16-300-004-0000	Nursing Home	$ 87,699.34	$ 87,699.34
3.	14-16-300-005-0000	Nursing Home	$ 83,169.45	$ 83,169.45
4.	14-16-300-006-0000	Nursing Home	$ 85,421.82	$ 85,421.82
5.	14-16-300-007-0000	Nursing Home	$ 685.19	$ 685.19
6.	14-16-300-008-0000	Nursing Home	$ 10,832.56	$ 10,832.56
7.	10-35-312-022	Home Office	$ 39,270.15	$ 7,229.92
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 392,500.33	$ 360,460.10

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior Brick Frame _____ Number of Stories Four

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: 20,596
2. Number of Years Over Which it is Being Amortized: 10
3. Current Period Amortization: 3,047
4. Dates Incurred: 1995

Nature of Costs: Loan Costs = $2,060, Alloc. from Itex Mgmt. / A.K. Care = $224, Alloc. From Carlton Associates = $763
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1993	$ 153,000	1
2					2
3	TOTALS			$ 153,000	3

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1980	105,427		20	3,999	3,999	97,531	9
10	Various			1981	5,718		20	-		5,718	10
11	Various			1982	2,618		20	-		2,618	11
12	Various			1983	19,855		20	48	(48)	19,551	12
13	Various			1984	34,158		20	-		34,155	13
14	Various			1985	72,850		20	112	112	72,553	14
15	Various			1986	24,885		20	1,251	1,251	19,514	15
16	Various			1988	6,456		20	141	141	5,500	16
17	Various			1989	61,761		20	3,223	3,223	39,326	17
18	Various			1990	71,334		20	3,567	3,567	41,191	18
19	Various			1991	165,717		20	8,286	8,286	75,690	19
20	Various			1992	228,201		20	13,622	13,622	119,473	20
21	Various			1993	40,886		20	2,990	2,990	26,230	21
22	Various			1994	51,259		20	3,063	3,063	22,508	22
23	Various			1995	92,308		20	4,616	4,616	31,275	23
24	Various			1996	58,573		20	3,180	3,180	17,652	24
25	Various			1997	204,822		20	10,242	10,242	63,942	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$ -	$	$ -	37
38						-		-	38
39						-		-	39
40						-		-	40
41						-		-	41
42						-		-	42
43						-		-	43
44						-		-	44
45						-		-	45
46						-		-	46
47						-		-	47
48						-		-	48
49						-		-	49
50						-		-	50
51						-		-	51
52						-		-	52
53						-		-	53
54						-		-	54
55						-		-	55
56						-		-	56
57						-		-	57
58						-		-	58
59						-		-	59
60						-		-	60
61						-		-	61
62						-		-	62
63						-		-	63
64						-		-	64
65						-		-	65
66						-		-	66
67						-		-	67
68	Related Party Allocations (Page 12-REP & Page 12A-REP)		1,634,291	41,818		44,520	2,702	372,440	68
69	Financial Statement Depreciation			20,970			(20,970)		69
70	TOTAL (lines 4 thru 69)		$ 2,881,119	$ 62,788		$ 102,860	$ 39,976	$ 1,066,867	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,881,119	$ 62,788		$ 102,860	$ 40,072	$ 1,066,867	1
2	7.0 AMP 120 V CIRC.	1998	1,690		20	85	85	326	2
3	FIRE DAMPERS	1998	1,005		20	50	50	192	3
4	FIRE DOORS	1998	7,128		20	356	356	1,305	4
5	ELEVATOR TANK	1998	2,775		20	139	139	452	5
6	PLUMBING REPAIRS	1998	733		20	37	37	114	6
7	PLUMBING REPAIRS	1998	1,472		20	74	74	241	7
8	SINK REPAIRS	1998	767		20	38	38	124	8
9	COOLING TOWER	1998	665		20	33	33	110	9
10	SWINGING DOORS	1998	526		20	26	26	93	10
11	PHONE INSTALLATION	1998	517		20	26	26	98	11
12	FIRE DAMPER	1998	888		20	44	44	172	12
13	MASONRY REPAIRS	1998	1,375		20	69	69	276	13
14	CEILING TILES	1998	842		20	42	42	137	14
15	REPAIR PALLET SYS	1998	697		20	35	35	131	15
16	CERAMIC TILES	1998	1,254		20	63	63	242	16
17	MOTOR REPLACEMENT	1998	516		20	26	26	104	17
18	COMPRESSOR-NET	1998	3,512		20	176	176	1,024	18
19	FIRE DOORS	1999	5,604		20	280	280	770	19
20	FIRE DOORS	1999	5,110		20	256	256	640	20
21	TELESCOPING CHUTE	1999	3,350		20	168	168	420	21
22	AIR CLEANER	1999	1,300		20	65	65	190	22
23	EXIT SIGN	1999	1,033		20	52	52	126	23
24	CEILING TILES	1999	1,566		20	78	78	189	24
25	SOFFIT	1999	932		20	47	47	110	25
26	CONDENSER	1999	2,063		20	103	103	240	26
27	EXIT SIGNS	1999	781		20	39	39	88	27
28	HOT WATER VALVE	1999	2,165		20	108	108	234	28
29	DRAIN LINE	1999	1,365		20	68	68	147	29
30	SPRINKLERS	1999	769		20	38	38	98	30
31	PIPE	1999	965		20	48	48	124	31
32	ELEVATOR IMPROVEMENT	2000	8,174		20	409	409	682	32
33	AMC ELECTRIC	2000	3,500		20	175	175	321	33
34	TOTAL (lines 1 thru 33)		$ 2,946,158	$ 62,788		$ 106,113	$ 43,325	$ 1,076,387	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,946,158	$ 62,788		$ 106,113	$ 43,325	$ 1,076,387	1
2	AMC ELECTRIC	2000	2,935		20	147	147	257	2
3	WINDOWS	2000	9,570		20	479	479	838	3
4	WINDOWS	2000	3,207		20	160	160	280	4
5	DOORS	2000	1,085		20	54	54	86	5
6	DOORS	2000	1,972		20	99	99	157	6
7	120 VOLT CIRCUITS	2000	1,556		20	78	78	117	7
8	EXHAUST FAN	2000	9,950		20	498	498	706	8
9	EXHAUST FAN	2000	1,513		20	76	76	108	9
10	EXHAUST FAN	2000	4,337		20	217	217	307	10
11	PIPING INSULATION	2000	5,608		20	280	280	443	11
12	165 WALL OUTLETS	2000	16,500		20	825	825	1,100	12
13	55 NEW TV OUTLETS	2000	5,500		20	275	275	367	13
14	HOT WATER PUMP	2000	825		20	41	41	124	14
15	NEW MOTOR	2000	1,610		20	81	81	229	15
16	HEAT CIRCULATING PMP	2000	1,125		20	56	56	169	16
17	NURSE STATION/CLOSET	2000	132,000		20	6,600	6,600	14,300	17
18	FLOURESCENT FIXTURES	2000	6,370		20	319	319	531	18
19	FLOURESCENT FIXTURES	2000	2,940		20	147	147	245	19
20	HOT WATER SYSTEM	2000	29,850		20	1,493	1,493	3,732	20
21	NURSE CALL SYSTEM	2000	150,212		20	7,511	7,511	11,266	21
22	PUSH BUTTON - NCS	2000	1,768		20	88	88	103	22
23	PLUMBING & SEWER	2000	1,970		20	99	99	99	23
24	SPRINKLER WORK	2000	815		20	41	41	41	24
25	SPRINKLER HEADS	2000	760		20	38	38	38	25
26	SPRINKLER WORK	2000	1,280		20	64	64	64	26
27	PLUMBING & SEWER	2000	1,340		20	67	67	67	27
28	DOOR	2001	1,248		20	57	57	57	28
29	FIRE PROTECTION	2001	4,670		20	176	176	176	29
30	SINK & PIPING	2001	2,160		20	81	81	81	30
31	DOORS	2001	2,058		20	69	69	69	31
32	FIRE PROTECTION	2001	1,220		20	41	41	41	32
33	FIRE PROTECTION	2001	538		20	18	18	18	33
34	TOTAL (lines 1 thru 33)		$ 3,354,650	$ 62,788		$ 126,388	$ 63,600	$ 1,112,603	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 3,354,650	$ 62,788		$ 126,388	$ 63,600	$ 1,112,603	1
2	SIGNS	2001	1,609		20	107	107	107	2
3	FIRE PROTECTION	2001	1,080		20	32	32	32	3
4	DOORS	2001	983		20	29	29	29	4
5	SHOWER & PLUMBING RE	2001	47,062		20	1,177	1,177	1,177	5
6	FIRE PROTECTION	2001	3,944		20	99	99	99	6
7	ELECTRICAL REWIRING	2001	22,000		20	458	458	458	7
8	FIRE PROTECTION	2001	2,430		20	51	51	51	8
9	CONSTRUCTION	2001	28,700		20	598	598	598	9
10	FIRE WORKS	2001	26,319		20	548	548	548	10
11	FIRE PROTECTION	2001	7,554		20	126	126	126	11
12	FIRE PROTECTION	2001	4,384		20	55	55	55	12
13	FIRE PROTECTION	2001	42,284		20	176	176	176	13
14	VENT COIL REPLACEMTN	2001	8,691		20	399	399	399	14
15	BLINDS AND SHADES	2001	1,245		20	47	47	47	15
16	FLUSH VALVE	2001	575		20	12	12	12	16
17	DRIVEWAY PAVING	2001	2,995		20	138	138	138	17
18	FLOOR TILE	2001	563		20	28	28	28	18
19	COVE BASE	2001	517		20	22	22	22	19
20	CEILING TILE	2001	583		20	15	15	15	20
21	CEILING TILE	2001	672		20	6	6	6	21
22	AIR DAMPER REPAIR	2001	1,066		20	49	49	49	22
23	WALL REPAIR	2001	820		20	34	34	34	23
24	PIPING	2001	710		20	15	15	15	24
25	CHUTE DOOR	2001	685		20	6	6	6	25
26	ROOD REPAIRS	2001	1,190		20	10	10	10	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,563,311	$ 62,788		$ 130,625	$ 67,837	$ 1,116,840	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1993	Carlton LP	$ 1,255,206	$ 32,185	39	$ 32,185	$	$ 269,549	4
5			1993	Itex	308,910	7,921	35	8,826	905	75,756	5
6											6
7											7
8											8
	Improvement Type**										
9	Allocation - Itex / A.K. Care			1993	38,870	469	20	1,944	1,475	16,920	9
10	Allocation - Itex / A.K. Care			1994	20,878	760	20	1,044	284	7,601	10
11	Allocation - Itex / A.K. Care			1995	3,558	294	20	178	(116)	1,103	11
12	Allocation - Itex / A.K. Care			1996	201	18	20	10	8	61	12
13	Allocation - Itex / A.K. Care			1997	6,002	154	20	300	146	1,350	13
14	Allocation - Itex / A.K. Care			1999	666	17	20	33	16	100	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,634,291	$ 41,818		$ 44,520	$ 2,718	$ 372,440	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 733,498	$ 176,315	$ 65,919	$ (110,396)	10	$ 415,456	71
72	Current Year Purchases	35,177	36,510	1,864	(34,646)	10	1,864	72
73	Fully Depreciated Assets	516,261				10	516,261	73
74								74
75	TOTALS	$ 1,284,936	$ 212,825	$ 67,783	$ (145,042)		$ 933,581	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	VAN	1989	$ 17,834	$	$	$	5	$ 17,834	76
77	Facility	CADILLAC-97	1996		945	208	(737)			77
78	Facility	CADILLAC 2001	2001	25,000	1,561	2,292	731	5	2,292	78
79										79
80	TOTALS			$ 42,834	$ 2,506	$ 2,500	$ (6)		$ 20,126	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,044,081	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 278,119	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 200,908	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (77,211)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,070,547	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	1997 CADILLAC - 1996	$	$ 830	$	86
87	2001 CADILLAC - 2001	24,000	1,499	1,499	87
88					88
89					89
90					90
91	TOTALS	$ 24,000	$ 2,329	$ 1,499	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [ ] NO

16. Rental Amount for movable equipment: $ 29,404 Description: Pitney Bowes (Postage Meter) = $2,409, Citicorp (Copier) = $23,762, Associated Medical = $870, Itex = $2,362
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Lincoln Towncar	$ 550	$ 3,850	17
18	Facility	Cadillac	789	9,468	18
19	Facility	Lincoln Towncar	524	2,439	19
20	Page 5 Adjustment			(15,757)	20
21	TOTAL		$ 1,863	$ 0	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 42,236	$		$ 42,236	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			10,524			10,524	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			48,819			48,819	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				63,009		63,009	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):						25,148		25,148	13
14	TOTAL			$		$ 101,579	$ 88,157		$ 189,736	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 300	$ 153,122	1
2	Cash-Patient Deposits	138,712	138,712	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,991,589	2,991,589	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	165,553	165,553	6
7	Other Prepaid Expenses	9,363	9,363	7
8	Accounts Receivable (owners or related parties)	4,907,256	6,183,532	8
9	Other(specify): See supplemental schedule	7,233	7,233	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 8,220,006	$ 9,649,104	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		153,000	13
14	Buildings, at Historical Cost		1,255,206	14
15	Leasehold Improvements, at Historical Cost	1,042,075	1,042,075	15
16	Equipment, at Historical Cost	1,666,696	1,788,696	16
17	Accumulated Depreciation (book methods)	(1,668,606)	(2,060,155)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	20,596	23,455	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(12,529)	(12,529)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	480,814	480,814	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,529,046	$ 2,670,562	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 9,749,052	$ 12,319,666	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 902,686	$ 902,686	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	149,018	149,018	28
29	Short-Term Notes Payable	1,482,313	1,482,313	29
30	Accrued Salaries Payable	190,273	190,273	30
31	Accrued Taxes Payable (excluding real estate taxes)	18,048	18,048	31
32	Accrued Real Estate Taxes(Sch.IX-B)	370,892	370,892	32
33	Accrued Interest Payable	1,213	1,213	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	7,600	7,600	35
	Other Current Liabilities(specify):			
36	See supplemental schedule	142,074	142,074	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,264,117	$ 3,264,117	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,275,199	3,275,199	39
40	Mortgage Payable		1,371,426	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3,275,199	$ 4,646,625	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 6,539,316	$ 7,910,742	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,209,736	$ 4,408,924	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 9,749,052	$ 12,319,666	48

*(See instructions.)

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,711,476	1
2	Restatements (describe):		2
3	**Rounding Adjustment**	4	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,711,480	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	498,256	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 498,256	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,209,736	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 10,134,837	1
2	Discounts and Allowances for all Levels	(216,245)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,918,592	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	233,706	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 233,706	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	420	15
16	Rental of Facility Space		16
17	Sale of Drugs	85,556	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	82,816	19
20	Radiology and X-Ray		20
21	Other Medical Services	59,065	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 227,857	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	395,345	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 395,345	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See supplemental schedule	18,598	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 18,598	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,794,098	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,668,906	31
32	Health Care	2,984,115	32
33	General Administration	2,994,245	33
	B. Capital Expense		
34	Ownership	2,316,019	34
	C. Ancillary Expense		
35	Special Cost Centers	198,967	35
36	Provider Participation Fee	133,590	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,295,842	40
41	**Income before Income Taxes (line 30 minus line 40)****	498,256	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 498,256	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,811	2,022	$ 80,883	$ 40.00	1
2	Assistant Director of Nursing					2
3	Registered Nurses	33,310	45,726	915,282	20.02	3
4	Licensed Practical Nurses	19,246	25,565	383,833	15.01	4
5	Nurse Aides & Orderlies	74,489	93,304	756,260	8.11	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,074	11,501	99,666	8.67	8
9	Activity Director	1,950	2,150	30,063	13.98	9
10	Activity Assistants	10,817	11,586	97,555	8.42	10
11	Social Service Workers	6,825	7,525	83,588	11.11	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,044	2,321	37,298	16.07	14
15	Cook Helpers/Assistants	33,124	35,276	253,759	7.19	15
16	Dishwashers					16
17	Maintenance Workers	3,917	5,142	63,199	12.29	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,086	2,286	225,971	98.85	20
21	Assistant Administrator	3,900	4,300	95,425	22.19	21
22	Other Administrative	2,086	2,095	151,743	72.43	22
23	Office Manager					23
24	Clerical	5,322	5,575	110,123	19.75	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	11,686	14,843	168,636	11.36	31
32	Other Health Care(specify)					32
33	Other(specify)	975	1,075	9,231	8.59	33
34	TOTAL (lines 1 - 33)	222,662	272,292	$ 3,562,515 *	$ 13.08	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 14,869	01-03	35
36	Medical Director	Monthly	24,200	09-03	36
37	Medical Records Consultant	Monthly	5,676	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,200	10-03	39
40	Physical Therapy Consultant	240	12,576	10a-03	40
41	Occupational Therapy Consultant	589	30,927	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	7	350	10a-03	43
44	Activity Consultant	140	7,324	11-03	44
45	Social Service Consultant	82	4,305	12-03	45
46	Other(specify)				46
47	Dental Director	Monthly	4,200	10-03	47
48	Utilization Review	Monthly	3,600	10-03	48
49	TOTAL (lines 35 - 48)	1,058	$ 109,227		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Rosemary Betz	Administrator	0	$ 225,971
Marvin Needle	Asst. Administrator	0	74,598
Christopher Betz	Asst. Administrator	0	20,827
Jack Rajchenbach	Executive Director	0	151,743
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 473,139

B. Administrative - Other

Description	Amount
Management Fees - J.L.R. Management	$ 703,388
Management Fees - Shaymark	155,000
Management Fees - Bernard Cohen & Associates	32,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 890,388
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
A.K. Care	Bookkeeping / Data Proc.	$ 255,751
CarePath	Bookkeeping	24,696
Medi.com	Data Processing	430
Power Software	Computer Consultant	14,808
ExtendedCare.com	Computer Consultant	3,000
Healthcare Horizons	Administrative Consultant	10,524
Personnel Planners	Unemployment Consultant	2,034
Susan Fox	Accounting	14,940
Commitment Consulting	Accounting	14,981
Frost, Ruttenberg & Rothblatt	Accounting	78,896
Jamex Cox	Architectural Consulting	2,930
See Attached	Legal / Accredidation	80,879
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 503,869

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 47,816
Unemployment Compensation Insurance	23,153
FICA Taxes	255,904
Employee Health Insurance	101,313
Employee Meals	63,072
Illinois Municipal Retirement Fund (IMRF)*	
Pension	21,876
Head Tax	5,868
Miscellaenous Employee Benefits	3,460
Holiday Party	10,793
TOTAL (agree to Schedule V, line 22, col.8)	$ 533,255

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	37,179
Health Care Worker Background Check	1,400
(Indicate # of checks performed 140)	
Advertising	2,753
Association Dues	8,544
Dues and Subscriptions	7,582
Licenses	1,492
Public Relations	853
Alloc. Itex Mgmt. / A.K. Care / CarePath	5,495
Less: Public Relations Expense	(853)
Non-allowable advertising	(2,753)
Yellow page advertising	
TOTAL (agree to Sch. V, line 20, col. 8)	$ 61,692

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	5,181
Alloc. Itex Mgmt. / A.K. Care	2,113
Alloc. CarePath	14
Entertainment Expense	
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,308

**See instructions.

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number CARLTON AT THE LAKE # 0025403 Report Period Beginning: 01/01/01 Ending: 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC = $13,566**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **24,476** Line **10-02**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? **X** YES _____ NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **133,590**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **N/A**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **63,072** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ _____

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? _____
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees